

Department of Finance  <b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>Fund: 3327</b>  <b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Reversion Account Subaccount, Mental Health Services Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 328, Statutes 2018 (SB 192) Welfare and Institutions Code section 5892 (h)(1)		
<b><u>Fund Classification</u></b>  <b><u>GAAP Basis</u></b> Governmental/Special Revenue Account		<b><u>Fund Classification</u></b>  <b><u>Legal Basis</u></b> Governmental/Other Governmental Cost Fund
<b><u>Purpose</u></b> A depository for reverted funds from counties and interest accrued on those funds, available for allocation to other counties in future years.		
<b><u>Administering Agency/Organization Code</u></b> Department of Health care Services/BU 4260		
<b><u>Major Revenue Source</u></b> Pursuant to Welfare and Institutions Code section 5892 (h) (1), other than funds placed in a reserve in accordance with an approved plan, any funds allocated to a county that have not been spent for their authorized purpose within three years and the interest accruing on those funds shall revert to the state to be deposited into the fund and available for other counties in future years. However, funds including interest accrued on those funds, for capital facilities, technological needs, or education and training may be retained for up to ten years before reverting to the Reversion Account.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<b><u>Appropriation Authority</u></b> As this fund is created within the Mental Health Services Fund, a continuously appropriated fund, funds in the Reversion Account Subaccount, Mental Health Services Funds are deemed continuously appropriated as well.		
<b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – Revenues in this fund have already been counted in an included fund, and should not be double counted.		
<b><u>Comments/Historical Information</u></b> The Reversion Account Subaccount, Mental Health Services Fund is created within Fund 3085 – Mental Health Services Fund.		